

**Q&A**  
**Public Records and Confidentiality Laws**

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**Q & A**  
**Public Records and Confidentiality Laws**  
**Department of Revenue**  
**December 2007**

This Q&A is designed as an aid for employees to respond to public records issues for the excise taxes administered by the Department of Revenue. It also assists taxpayers to understand the administration of the Public Records Act by the Department of Revenue.

The Department does administer taxes other than excise taxes and receives requests for public records related to those areas also. If you receive a public records request about any other Department of Revenue taxes, such as Property Tax, Timber Tax, Miscellaneous Tax, Unclaimed Property, etc., please discuss the request with your supervisor.

Such requests may be referred to the Public Records Officer/Designee. He/she will either respond to the inquiry or forward it to someone who will respond. In most cases, the Designee will respond to the request under the guidance of staff in the other division and/or the Assistant Attorneys General.

**What is a public record?**

EVERYTHING! A public record is:

- any writing, including e-mail, disks, or tapes;
- containing information related to the conduct of government or the performance of any governmental or proprietary function,
- prepared, owned, used, or retained by any state or local agency, regardless of its physical form. RCW 42.56.010 state definitions are the same as 42.17.020(36).
- 

**Which public records must be disclosed?**

All records must be disclosed unless they fall within a specific statutory exemption or prohibition.

- RCW 42.56.210, 230, 240, 250, 260, 270, 280, 290, 300, 310, 320, 330, 340, 350, 360, 380, 400, 410, 420, 430, 440 provide exemptions from disclosure.
- RCW 82.32.330 defines Department of Revenue information prohibited from

**What information may I give to anyone about any taxpayer?**

disclosure and circumstances under which such information may be disclosed.

Generally, most records related to a taxpayer are disclosable to that taxpayer or their authorized representative. However, those same records are considered confidential tax information and may **not** be disclosed to anyone else without the taxpayer's permission or other statutory authority.

Departmental employees may provide the following information to anyone:

- Owner's name
- Business name (DBA)
- Registration/UBI number
- Mailing address
- Location address
- Opening/closing dates
- Entity type (sole proprietorship, partnership, corporations, etc.)
- Standard Industrial Classification (SIC), and North American Industry Classification Standard (NAICS) codes RCW 82.32.330 (3)(l)

This information is available on the 105 screen on the Tandem and on the Washington State Business Records database on the Internet.

The information may also be available on other screens on the Tandem system. If it is, you may provide the information verbally. For example, the 104 screen may have several business names, locations, and open/closure dates listed. You may disclose this information. However, you may not print the screen and give it to the taxpayer because the screen contains other non-disclosable information, such as telephone numbers.

If the taxpayer wants the information in writing, a written request should be submitted to the Public Records Designee for a written response.

**Are there any documents I can**

Yes:

**provide to anyone upon request?**

- the documents listed in the Public Records Index (including the Index)
- the DOR Public Information Account Inquiry Screen (screen 105) on the Tandem, and
- all of the information the Department places on the Internet.

**Is e-mail a disclosable public record?**

Yes, e-mail messages are public records. Whether they may be disclosed depends on a number of factors, such as:

- the identity of the requestor
- if the message contains confidential information
- whether the message has any bearing on current litigation
- or the existence of a privilege (such as the attorney-client privilege)

Whenever you use e-mail, keep in mind that the document you are creating may be requested by someone in the future. Your message may be used in court or on TV.

***To protect yourself, e-mail sent to someone outside the agency or state's firewalls should NOT contain any confidential information.***

**Are telephone calls public information?**

The telephone call itself is not a public record, since it is not recorded. ***(Federal and state laws prohibit recording telephone conversations without the permission of the persons involved in the call.)***

However, any notes from telephone calls are public records. Their content determines if they may be disclosed.

Most telephone voice mail messages cannot be retrieved after they are deleted and you hang up.

**Can the Department remove (redact) confidential information from a document to give someone a copy of**

No, the Department is not required to remove/delete (redact) information from a document to make it disclosable. RCW 82.32.330 (1)(c). The

**that document?**

Department's policy is to not redact confidential information to make a document disclosable. You are advised not to do so on your own.

**If we receive a request for something that we do not already have, should we create it for the requester?**

No, the definition of a public record is something that is prepared, owned, used, or retained by any state or local agency, regardless of its physical form. **If we do not have it, it is not a public record.** We are not required to create a document to respond to a request.

**Who makes the decision whether a document may or may not be disclosed?**

The Public Records Officer or his/her Designee, along with the Assistant Attorneys General assigned to the Department of Revenue, will determine whether a document may or may not be disclosed under the specific circumstances presented.

**Should I send everything I have related to a taxpayer, including my notes and backup documents to be scanned into the taxpayer's permanent file?**

Yes, any records you have related to a taxpayer should be sent to the taxpayer's file. Generally, if it is important enough to keep, it should be sent to the file. This includes e-mail related to the account.

Public records requests usually ask for copies of **any and all** documents, notes, messages, e-mail, etc., related to a specific taxpayer.

If copies are not in the taxpayer's file, they could be missed and the Agency could be subject to financial penalties.

**Are computer generated letters and documents public records?**

Yes. When electronic means are used to generate documents, notes should be made on the Tandem system to document what took place, so that the taxpayer and anyone else who is reviewing the account will see that the letter/document was computer generated.

## RESPONDING TO PUBLIC RECORDS

**Can anyone in the agency respond to public records requests?**

No. Because of the complexity of the Public Records Act, the Department's confidentiality laws, and the severity of the penalties for improper disclosure and/or failure to disclose, requests for public records related to taxpayers or employees should be sent to the Public Records Officer or his/her Designee for response.

Certain individuals throughout the agency are authorized to provide/receive confidential information to/with other state agency personnel as part of their normal duties. The list of these individuals is maintained by the Public Records Designee.

**Does the Designee respond to ALL public records requests, including subpoenas?**

Generally, yes. Sometimes the request or the subpoena should be answered by or under the advisement of the Assistant Attorneys General assigned to the Department or another division. Once referred, such requests are monitored by the Designee to be certain they are answered timely and correctly.

Anyone in the Agency may send copies of a taxpayer's own tax returns to the address on record.

Anyone in the agency may provide the taxpayer, in person, upon verification of their identification, their own returns or to whomever the taxpayer verbally designates at that time.

**Caution:** If the taxpayer's file is extensive and contains documents relating to a tax warrant, fraud investigation, use tax investigation, or such similar actions, SOME documents received from third parties may NOT be disclosed without permission from the third party. Please refer requests for such files to the Public Records Designee.

**If the request is generated by my**

Ask your supervisor what to do and/or contact the

actions during my regular duties, how do I determine if I should respond or send it to the Public Records Officer?  
Is there a time frame for answering public records requests?

Designee. The Designee will provide guidance as to what to do with the request or subpoena.

Under RCW 42.56.520, the Department is required to respond to requests for public records **within five business days of receipt of the request**. In the response, the Agency must:

- provide the requested information,
- deny the request, or
- acknowledge the request and advise when the requested information will be made available.

Any delay could cause the Department to be fined \$100 a day per document. Because of the short time frame, it is extremely important to handle the response quickly, whether you do it yourself or you forward it to the Designee or the Assistant Attorney General for response.

Can a person make a public records request over the telephone?

Generally, no. Our policy is to get a signed and dated written request. This allows us to understand the request, provides a contact for questions, and a paper trail in the event that some mishap or legal action later takes place.

**However**, the Public Records Act RCW 42.56 states that a public records request can be made verbally and we cannot deny a request made verbally if the requester is adamant. In a case like this make sure to clearly document the request and restate to the requester. Usually, if you explain the reason for having them make the request in writing most requesters are willing to do so.

If a taxpayer asks for confidential information about their own account via the telephone, unless you are certain that it is the taxpayer or an authorized representative, you should **not** give confidential information over the telephone. However, you may mail tax returns to the address of record, based on a telephone request.



**Can we send confidential information by fax?**

**Note:** As a precaution, if the mailing address for the account was recently changed, ask for the request in writing.

Fax machines are not considered “secure,” because they are usually located in an open area where anyone can pick up the documents and read them. However, if the taxpayer advises you, in writing, to send a fax or the number is already on the taxpayer’s account, you can fax the documents.

You should not fax confidential information to a number given to you over the telephone, even from someone who claims to be the taxpayer. (They may not be the taxpayer!)

**Can confidential information be sent via e-mail?**

E-mail is not secure, therefore, confidential information should not be sent to taxpayers using that method, even with their permission. Advise the taxpayer that under our confidentiality laws, we would rather not take the risk of anyone intercepting the message and getting their confidential information.

Please discuss this issue with your supervisor.

If the taxpayer is adamant and wants you to send information via e-mail, offer them the secure messaging option. If they do not want to use secure messaging, ask them to send you written authorization to use e-mail. The authorization should include:

- a statement that they realize that e-mail is not secure,
- they choose to have us send their confidential tax information anyway,
- their e-mail address, and
- their signature.

The information from the letter/authorization should be noted on the ACS 710 screen and scanned into the taxpayer's permanent file.

**Can we send confidential information using secure messaging?**

**Can a person appeal a denial of confidential information?**

The following statement contains the required language and must be SIGNED by the taxpayer.

"I understand that e-mail communications are not secure and that my confidential tax information sent via e-mail could be intercepted and used by unauthorized persons. I accept these conditions and authorize the Department of Revenue to send my confidential tax information to me via e-mail."

E-mail between Washington State agencies is secure as it is within the Department of Information Services' firewall.

Yes, secure messaging was developed so the taxpayer and the Department could share confidential information using the Internet. Secure messaging requires registration with a logon and password.

Yes. The person who is denied can petition to the Director of the Department of Revenue or his/her designee for a review of the denial. If the request is again denied, the requester may petition the Office of the Attorney General for a review.

The Assistant Attorney General who receives the petition will review the original request, both of the Department's responses, and the Petition for Review. He/she will confer with the Department and make a decision based on the documents withheld and the facts presented. A penalty for failure to provide information, up to \$100 a day, plus attorney's fees, may be assessed against the **Agency**. The petitioner may take the denial through the court system, should they wish to do so.

## LEGAL ACTIONS

**What should I do if I am served a subpoena?**

If you receive a subpoena, advise your supervisor right away, **and then fax the subpoena to the Designee immediately** as subpoenas are treated as public records requests and must be answered within five business days.

Depending on the circumstances, the Designee will respond to the subpoena or send it to someone who will. You will be advised of the response. The Department will accept hand-delivered, faxed, and mailed subpoenas.

**May I refuse service of a subpoena with my name on it?**

If the subpoena is related to your work as a DOR employee, please accept it and treat it as stated above.

If the subpoena is hand-delivered and you really feel you cannot or should not accept it, advise the server to send or deliver it to the Designee in Olympia.

Please confer with your supervisor on this issue.

**If I receive other court documents, what should I do with them?**

Always discuss the receipt of court orders, requests for depositions, subpoenas, search warrants, etc., with your supervisor. You or your supervisor may need to respond or you may wish or need to send the request to the Designee for response. Such documents are treated as public records requests and **response must be made within five business days**. In all cases, when such documents are received, please notify the Public Records Designee.

**Contact the Assistant Attorney General assigned to the Department immediately** if the subpoena or document requests information in a case in which the Department of Revenue is either the plaintiff or defendant.

**If I am required to appear in court under a subpoena or other court order for a DOR action, must I provide my real name or the AKA DOR allows me to use?**

You are swearing under oath that the information you give is the truth. The name you provide must be the truth, so the name you provide should be your real name. If you are concerned about giving your real name, talk to the Assistant Attorney General representing your division, and/or the attorney who issued the subpoena/order **before** you go to court.

## CONFIDENTIAL TAX INFORMATION AUTHORIZATION

### Why do we have this form?

The *Confidential Tax Information*

*Authorization* form is used by businesses to give authorization to Department of Revenue employees to talk to their representatives or other individuals, such as legislators or prospective buyers of their business.

Many businesses hire bookkeepers, accountants, attorneys, and other practitioners to help them with their businesses. Because of the confidentiality requirements, Department of Revenue employees may not discuss the taxpayer's account with these representatives without authorization from the taxpayer.

Once the form is properly completed and scanned into the taxpayer's file, everyone in the Department may access the form and provide the authorized information to the representative without contacting the taxpayer.

### What information is requested on the *Confidential Tax Information Authorization* form?

- The owner's name
- The name of the business
- The registration/UBI number
- Address, telephone, and fax number of the business
- The name of the authorized person or company
- Address, telephone, and fax number of the authorized person (the fax number is optional)
- The information and periods to be disclosed (i.e., use tax only, all records for 1996 through 2004, etc., or "all.")
- Signature and printed name of business owner or corporate officer/director or registered agent. This information should be verifiable on Washington State records.
- Date the business owner or officer signed the form (should be current).

If any of the above information is missing, the Department may deny information.

**Where can I get a copy of the form?**

The *Confidential Tax Information Authorization* form is available on the Internet, at local offices, and by calling the Telephone Information Center at 1-800-647-7706.

**Who should sign the *Confidential Tax Information Authorization* form?**

The owner of the business must sign the form. Spouses who are not specifically listed as owners, may not sign the form on behalf of the "owner" spouse.

If the business is a corporation, limited liability company, etc., it must be signed by an officer/director/partner/or registered agent. Forms signed by business managers, tax managers, comptrollers, etc., who are not officers are generally not accepted. In addition, signatures of spouses of such officers, who are not corporate officers themselves, are not acceptable.

Guardians, executors, receivers, administrators and trustees must attach proof of their position to the authorization. Such proof is generally a court document.

The Audit Division may have exceptions to this rule. If you have an exception or questions, please discuss them with your supervisor or the Public Records Designee.

**If the taxpayer wants to have a *Confidential Tax Information Authorization* form on file, who should they send it to?**

Generally, the form should go to the Department of Revenue employee who is working with the taxpayer. That may be a revenue agent, auditor, someone in Taxpayer Account Administration, or some other division of the agency.

If the taxpayer simply wants to plan for the future and have the form on file, they can send or fax it to Taxpayer Information and Education where it will be reviewed, noted, and sent to file.

**What do I do with the form once I receive it?**

Verify that the signer is an owner or eligible to authorize disclosure of the information and that the form is filled out correctly. If the required information is present, enter it on the Tandem Note List (710 screen). Then send the form to Taxpayer Account Administration to be scanned into the taxpayer's permanent file.

## SECRECY CLAUSE

**During the course of my job, I am required to locate taxpayers. To do this, I must talk to people about the taxpayer. Am I violating any confidentiality laws by doing this?**

Requesting information that may indicate that that taxpayer is under investigation does not constitute disclosure of tax return or tax information when the request is for audit, collection, or civil or criminal investigation. RCW 82.32.330 (4)(e)

If you ask questions and don't tell the person you are talking to that the taxpayer owes money or has not filed tax returns, etc., you are okay. You can simply tell anyone who asks that the person in question may have information you are looking for, that you are conducting an investigation, or you need to talk to the person, etc.

**Is an authorization needed when the taxpayer verbally tells you to talk to their representative?**

A verbal authorization is sufficient in the following or similar situations:

- The taxpayer brings a representative into your office,
- The taxpayers asks you to call someone,
- You go to the taxpayer's business and are referred to a specific person at the business.

For future reference, it is a good idea to get an authorization on file, for yourself and others in the Agency.

**If a practitioner, an attorney, or bookkeeper, calls or writes to me asking for tax returns about a taxpayer they represent, can I give them the information they want?**

You must have authorization from the taxpayer to release confidential tax information about their account to anyone, other than the taxpayer, unless that person is authorized under a specific statute.

Authorization may consist of a *Confidential Tax Information Authorization* form (see section on *Confidential Tax Information Authorization*) or some other written



**What are some examples of things I CANNOT tell about a taxpayer?**

document.

The following information may not be disclosed:

- Any tax or information return
- Any claim for refund
- Any amended or supplemental information
- A taxpayer's identity (when connected to tax or tax return information)
- The nature, source, or amount of the taxpayer's income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, deficiencies, over assessments, or tax payments, whether taken from the taxpayer's books and records or any other source,
- Whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing,
- Whether the taxpayer has received a written determination,
- Background file documents relating to a written determination, and
- Other data received by, recorded by, prepared by, furnished to, or collected by the Department of Revenue with respect to
  - the determination of the existence, or possible existence, of liability, or
  - the amount of tax, penalty, interest, fine, forfeiture, or other imposition, or offense.

**What may we tell a successor to a business about the taxes they are being held liable for?**

The Department may discuss only the taxes and periods named on the Assessment of Successorship that the Department issued and sent to the successor.

**May I tell an escrow company the payoff amount on a warrant without the taxpayer's permission?**

Yes, the Department may disclose, without the taxpayer's permission, current amounts due **for a filed tax warrant, judgment, or lien** against real property to a

**Can I tell a prospective buyer if a business is current or how much is outstanding on the account?**

- financial institution,
- escrow company, or
- title company. RCW 82.32.330 (3)(n)

No. You may only provide the face amount of a filed tax warrant over \$5,000. You cannot advise if the account is current or delinquent. See What are some examples of things I CANNOT tell about a taxpayer?

If there is no tax warrant, the buyer can ask the taxpayer (the seller) to send a Request for Tax Status to the Department of Revenue. The taxpayer/seller may request that the response go directly to the prospective buyer.

This form is used to provide a statement regarding the current status of a business.

If taxes are outstanding, the amount or periods are stated.

A request letter signed by the taxpayer/seller containing the same information that is on the form may be accepted, if no form is available.

**What will happen to me if I provide confidential information to an unauthorized person?**

Violation of the confidentiality laws is a misdemeanor. You can:

- lose your job,
- spend up to 90 days in jail,
- be fined up to \$1,000, and
- be prohibited from working in public service for two years. RCW82.32.330

## SHARING AGREEMENTS

**RCW 82.32.330 says we can share information with the Legislature, committees, and subcommittees dealing with matters of taxation, revenue, trade, commerce, and the control of industries or the professions. Can anyone in Revenue respond to any person who meets this qualification?**

No, at this time, the Legislative staffers who work with the named committees have signed Secrecy Clause Affidavits to receive and preserve the integrity of confidential information. The staffers provide the information to the committees in such a manner so that if it must be disclosed, it does not violate the confidentiality statutes.

In some cases, each individual taxpayer involved is called by the staffers, members of Legislation and Policy working on that issue, the Public Records Officer or the Designee to get permission to release confidential information for law-making purposes. If confidentiality cannot be guaranteed or permission is not given, the information is not shared, even with the Legislature.

**Who do we have formal sharing agreements with?**

The Department has sharing agreements with **all of the states** to some extent. Most of the agreements fall under the umbrella of the Federation of Tax Administrators (FTA) Uniform Exchange of Information Agreement. These are very broad agreements.

If you would like information from another state, please contact the Designee for assistance. Many times, he/she can get the information for you quicker than you can.

We also have sharing agreements with many **state agencies, counties, cities, and federal agencies**. Some of the agreements are tax specific, such as for forest tax, unclaimed property, property tax, and local sales and use taxes.

The sharing agreements are kept at the Taxpayer Services, Taxpayer Information and Education office. For information about an agreement, please contact the Designee.

**Who is authorized to give and receive information under the sharing agreements?**

In most cases, certain designated people are authorized to give or request confidential information under these agreements.

Assistant Directors may add or subtract names from the Department of Revenue's master list of authorized personnel at any time. The list of DOR authorized personnel is updated yearly.

**NOTE:** Although we have sharing agreements with other jurisdictions, not all DOR employees are authorized to give confidential information to all employees in the other jurisdiction.

However, when necessary, a person authorized to request information may extend their authorization to someone who is not authorized on a specific account (one time only) by putting the authorization in writing, specifying taxpayer, period, etc., involved.

**How do I find out if we have an agreement with someone and who is authorized?**

Please call the Designee. The Designee updates and keeps the agreements. He/she will advise you if there is an agreement, what is covered in the agreement, and who is authorized to give or receive confidential information under the agreement.

**What is the procedure for obtaining information from the IRS?**

DOR has a relationship with the IRS that designates certain people in various offices as custodians for IRS documents.

Contact your supervisor or the IRS Designee in Audit Procedures and Administration in Olympia to obtain the name of your custodian.

If your office does not have a custodian, all information requests to or from the IRS should be routed through the IRS Designee in Audit.

Requests from all other federal entities generally go through the Public Records Officer/Designee.

**How can a city, county, etc. set up a sharing agreement with DOR?**

Anyone who wishes to set up a sharing agreement should contact the Public Records Designee for specific instructions.

**What happens if a governmental agency wants information, but is not authorized by the statute to receive the information or have a sharing agreement?**

If sharing confidential information or developing a sharing agreement is not authorized by law, and the need to share information spans a period of time, the agency must petition the Washington State legislature to add an authorization to the statute. If that is not an option or fails, the agency must present authorization from the taxpayer to get confidential information related to that taxpayer from the Department of Revenue.

If the agency is a federal or state agency, they may go through the US Department of Justice, US Attorney's Office, or the Washington State Office of the Attorney General, respectively, to request the confidential information.

Such requests **must be** routed through the Public Records Office and are not to be answered by field staff.

## MISCELLANEOUS

**If someone asks for a list of businesses, are we permitted to provide that list?**

It depends on who is asking and what type of list they request. Governmental agencies and quasi governmental agencies may request lists of businesses for statistical or analytical purposes or to enhance their tax administration capabilities. These lists contain public information such as the registration/UBI number, name of owner, the name of business, mailing and business address, open/close date, Standard Industrial Classification (SIC)/North American Industry Classification System (NAICS) codes, entity type (LLC, corporation, partnership, sole proprietorship). RCW 82.32.330(3)(l).

If an agency has a sharing agreement with the Department of Revenue, they may receive telephone numbers and account information. Because both RCW 42.56.070 and 82.32.330 prohibit providing lists for "commercial purposes," when such a request is received, the requester is asked to explain why they want the information. They are advised that they cannot use the information for commercial purposes, nor can they contact the taxpayer for any commercial purposes.

**Individuals or businesses** cannot get a list of registered taxpayers from the Department of Revenue to use for commercial purposes.

**Certain business journals** receive a list of newly opened or reopened businesses for publication each month. They have signed an agreement that they will not contact the taxpayers for any purpose, such as promotions, advertising, circulation, etc. They cannot sell the names or receive any income from the use of the list.

Printing the names is a service to subscribers who would, most likely, subscribe to the publication, even if the names were not

	published. If the Department receives information that these businesses are selling or using the lists for other than publication, the permission to receive the lists will be revoked.
<b>What is a commercial purpose?</b>	<p>Commercial purpose is not defined in the law. However, the Office of the Attorney General has issued a formal opinion defining the term. (1998 AGO No. 2).</p> <p>According to this opinion, a commercial purpose is any intent to use the list of taxpayers in such a manner as to facilitate commercial activity. A “commercial purpose” includes, <b>but is not limited to</b>, an intent to directly contact or personally affect the individuals named on the list.</p>
<b>What should I do when someone from the newspaper or television calls and wants information?</b>	<p>Refer the caller to the Communications Manager in Taxpayer Services.</p> <p>The Communications Manager and the Designee work closely together to provide the news media with the information they need, as quickly as they need it, without disclosing confidential information.</p>
<b>If I have questions or don’t know what to do when I am asked for information about a taxpayer, what should I do?</b>	<p>If you are not a supervisor, contact your supervisor first. If you are a supervisor, contact the Public Records Designee. The Designee will answer your questions and provide assistance. If necessary, the Designee will confer with the Public Records Officer or the Assistant Attorney General for guidance, and then respond back to you.</p> <p>Because of the nature of public requests and the fact that they require timely responses, e-mail is the best way to contact the Designee.</p>

## **PUBLIC RECORDS CONTACTS**

**Rob Rice**, Assistant Director, Taxpayer Services, Public Records Officer - (360) 705-6600

**Janet Shimabukuro**, Program Manager, Taxpayer Services - (360) 705-6602

**Maureen O'Connell**, Public Records Designee - (360) 705-6647

**Suzanne Mager**, Public Records Counsel – (360) 705-6641

**Gary Davis**, Manager, TI&E - (360) 704-6640

**Mike Gowrylow**, Communications Manager – (360) 570-6048

**Taxpayer Services Fax** – (360) 705-6655

**Telephone Information Center** - 1-800-647-7706

**Mike Grundhoffer**, Assistant Director, Audit (IRS Contact) - (360) 725-7518

**Patrick Gillespie**, Audit Standards and Procedures (IRS Designee) – (360) 725-7584

**Assistant Attorney General (DOR)** – (360) 753-5528

**Department of Revenue web site** - <http://dor.wa.gov>

**Department of Revenue mail box** - [communications@dor.wa.gov](mailto:communications@dor.wa.gov)

**Public Records Request mail box** - [brd@dor.wa.gov](mailto:brd@dor.wa.gov)

## **RULES AND LAWS**

RCW 42.56 – Public Records Act

RCW 42.56.505 – Invasion of privacy

RCW 42.56.070(9) – Selling or giving list of individuals

RCW 42.56.210 - Certain personal and other records exempt  
(1)(c) – refers to RCW 82.32.300

RCW 42.56.520 – Prompt responses

RCW 42.56.530 – Review of agency denial

RCW 82.32.330 – Disclosure of Return and Tax Information

WAC 458-276 – Access of Public Records (under revision)

## **POLICIES AND PROCEDURES**

Chapter 7 - Public Records

7.1.1 Confidential Taxpayer Records

7.1.1.1 Confidential Taxpayer Records (1994)

7.1.2 Public Records (1994)

7.1.2.1 Public Records (1997)

7.1.3 Responding to Legislative Requests (1993)

7.1.3.1 Responding to Legislative Requests (1994)

7.1.4 Confidential Taxpayer Records (1994)

7.1.4.1 Other Government Officials (1994)

7.2.1 Media Relations (1994)

7.2.1.1 News Releases (1994)

Other policies and procedures relating to public records:



- 2.1.9 Employee Access to Taxpayer Files (1990)
- 5.6.1 Congressional Delegation (1993)
- 5.6.3 The IRS and Other Federal Agencies (2004)
- 5.6.3.2 Department Requests for IRS Information (2004)
- 5.9.1 Electronic Media (1998)

